

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

East Allen County Schools (255)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$30,423,372	\$29,247,896	\$28,962,635	\$28,491,714	-1.6%	-1.6%
Group Health Insurance	222	\$5,894,762	\$5,694,457	\$5,701,155	\$5,448,603	-1.9%	-4.4%
Non - Certified Salaries	120	\$2,658,751	\$2,625,434	\$2,474,557	\$2,536,020	-1.2%	2.5%
Social Security Certified	212	\$2,744,166	\$2,566,725	\$2,389,869	\$2,464,084	-2.7%	3.1%
Teacher Retirement Fund, After 7-1-95	216	\$1,958,388	\$1,963,479	\$2,045,102	\$2,149,838	2.4%	5.1%
Computer Hardware	741	\$1,629,219	\$1,950,841	\$1,235,584	\$1,287,396	-5.7%	4.2%
Other Employee Benefits	241 - 290	\$681,555	\$748,285	\$780,040	\$826,849	4.9%	6.0%
Operational Supplies	611	\$747,530	\$608,688	\$481,819	\$622,575	-4.5%	29.2%
Pre-2008 Object Code - Temporary Salaries	130	\$612,638	\$627,121	\$503,648	\$574,886	-1.6%	14.1%
Textbooks	630	\$1,477,911	\$466,783	\$285,781	\$541,569	-22.2%	89.5%
Other Supplies and Materials	615, 660 - 689	\$653,518	\$593,584	\$491,950	\$528,013	-5.2%	7.3%
Public Employees Retirement Fund	214	\$240,049	\$263,579	\$272,027	\$324,354	7.8%	19.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$415,659	\$375,867	\$330,956	\$281,658	-9.3%	-14.9%
Transfer Tuition to Other School Corps Within State	561	\$221,221	\$0	\$164,596	\$214,872	-0.7%	30.5%
Workers Compensation Insurance	225	\$157,161	\$182,949	\$198,220	\$190,906	5.0%	-3.7%
Social Security Noncertified	211	\$186,622	\$186,051	\$175,565	\$177,740	-1.2%	1.2%
Equipment	730	\$99,439	\$61,627	\$101,075	\$136,672	8.3%	35.2%
Travel	580	\$151,368	\$131,195	\$110,987	\$132,489	-3.3%	19.4%
Content	747	\$87,645	\$92,023	\$74,512	\$87,903	0.1%	18.0%
Dues and Fees	810	\$8,590	\$17,611	\$25,060	\$83,867	76.8%	234.7%
Nonlicensed Employees	136	\$30,024	\$64,990	\$86,662	\$60,192	19.0%	-30.5%
Miscellaneous Objects	876 - 899	\$62,050	\$52,164	\$120,499	\$37,280	-12.0%	-69.1%
Other Professional and Technical Services	319	\$102,017	\$43,335	\$63,341	\$32,935	-24.6%	-48.0%
Library Books	640	\$18,945	\$33,724	\$28,150	\$32,475	14.4%	15.4%
Data Processing Services	316	\$18,619	\$29,811	\$16,649	\$29,004	11.7%	74.2%
Group Life Insurance	221	\$30,895	\$22,353	\$22,269	\$23,143	-7.0%	3.9%
Vehicles	731	\$0	\$0	\$0	\$17,918	NA	NA
Student Transportation Services	510	\$15,394	\$8,373	\$4,921	\$17,834	3.7%	262.4%
Staff Services	314	\$78,331	\$21,723	\$32,805	\$14,529	-34.4%	-55.7%
Repairs and Maintenance Services	430	\$15,895	\$6,967	\$5,012	\$10,419	-10.0%	107.9%
Unemployment Insurance	230	\$164,780	\$42,416	\$48,701	\$8,626	-52.2%	-82.3%
Severance/Early Retirement Pay	213	\$35,623	\$31,307	\$16,775	\$8,100	-30.9%	-51.7%
Periodicals	650	\$7,464	\$7,368	\$6,499	\$5,623	-6.8%	-13.5%
Other Purchased Services	593	\$1,500	\$0	\$5,130	\$4,500	31.6%	-12.3%
Instruction Services	311	\$0	\$3,726	\$2,898	\$3,500	NA	20.8%
Postage and Postage Machine Rental	532	\$4,598	\$4,607	\$8,917	\$2,607	-13.2%	-70.8%
Food Purchases	614	\$0	\$0	\$569	\$2,298	NA	304.0%
Overtime Salaries	140	\$4,642	\$5,311	\$2,901	\$1,400	-25.9%	-51.8%
Telecommunications Equipment	745	\$411	\$0	\$0	\$0	-100.0%	NA

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East Allen County Schools (255)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Awards	875	\$1,000	\$1,000	\$0	\$0	-100.0%	NA
Invalid Object Code	691 - 698	\$25,533	\$31,502	\$21,878	\$0	-100.0%	-100.0%
Student Academic Achievement Total		\$51,667,286	\$48,814,874	\$47,299,711	\$47,414,392	-2.1%	0.2%
Student Instructional Support							
Certified Salaries	110	\$4,072,861	\$4,454,706	\$4,207,992	\$4,108,548	0.2%	-2.4%
Non - Certified Salaries	120	\$1,608,661	\$1,585,700	\$1,569,337	\$1,495,144	-1.8%	-4.7%
Group Health Insurance	222	\$900,724	\$959,061	\$963,030	\$885,830	-0.4%	-8.0%
Social Security Certified	212	\$323,613	\$377,563	\$326,382	\$317,360	-0.5%	-2.8%
Teacher Retirement Fund, After 7-1-95	216	\$250,854	\$282,660	\$295,907	\$295,222	4.2%	-0.2%
Public Employees Retirement Fund	214	\$153,781	\$175,544	\$189,564	\$190,557	5.5%	0.5%
Other Employee Benefits	241 - 290	\$123,417	\$154,768	\$158,573	\$158,873	6.5%	0.2%
Social Security Noncertified	211	\$106,607	\$108,329	\$105,451	\$100,028	-1.6%	-5.1%
Operational Supplies	611	\$72,291	\$115,524	\$72,075	\$90,648	5.8%	25.8%
Pre-2008 Object Code - Temporary Salaries	130	\$55,927	\$76,131	\$68,753	\$72,264	6.6%	5.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$53,615	\$61,208	\$54,682	\$44,141	-4.7%	-19.3%
Group Life Insurance	221	\$24,996	\$30,569	\$30,477	\$31,493	5.9%	3.3%
Staff Services	314	\$21,931	\$8,910	\$64,199	\$29,685	7.9%	-53.8%
Travel	580	\$78,923	\$62,485	\$39,167	\$24,006	-25.7%	-38.7%
Equipment	730	\$0	\$0	\$0	\$21,647	NA	NA
Other Professional and Technical Services	319	\$5,191	\$90	\$12,994	\$10,140	18.2%	-22.0%
Instruction Services	311	\$0	\$0	\$2,200	\$4,950	NA	125.0%
Dues and Fees	810	\$804	\$259	\$384	\$640	-5.5%	66.7%
Severance/Early Retirement Pay	213	\$15,122	\$9,415	\$6,300	\$0	-100.0%	-100.0%
Nonlicensed Employees	136	\$9,800	\$0	\$0	\$0	-100.0%	NA
Content	747	\$0	\$18,400	\$0	\$0	NA	NA
Data Processing Services	316	\$360	\$120	\$0	\$0	-100.0%	NA
Student Transportation Services	510	\$0	\$2,102	\$0	\$0	NA	NA
Student Instructional Support Total		\$7,879,478	\$8,483,544	\$8,167,468	\$7,881,177	0.0%	-3.5%
Overhead and Operational							
Non - Certified Salaries	120	\$7,452,459	\$7,753,488	\$7,548,636	\$7,679,880	0.8%	1.7%
Food Purchases	614	\$1,895,552	\$1,901,109	\$1,860,652	\$1,858,574	-0.5%	-0.1%
Group Health Insurance	222	\$1,938,512	\$1,951,617	\$1,876,055	\$1,743,434	-2.6%	-7.1%
Light and Power - Other Than Heating and Cooling	625	\$1,441,049	\$1,445,277	\$1,596,285	\$1,607,304	2.8%	0.7%
Repairs and Maintenance Services	430	\$1,260,292	\$1,339,107	\$1,590,862	\$1,508,204	4.6%	-5.2%
Vehicles	731	\$755,187	\$622,759	\$1,216,348	\$1,062,378	8.9%	-12.7%
Public Employees Retirement Fund	214	\$853,634	\$937,412	\$956,558	\$1,007,782	4.2%	5.4%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Gasoline and Lubricants	613	\$1,003,779	\$998,825	\$936,674	\$850,722	-4.1%	-9.2%
Social Security Noncertified	211	\$569,953	\$571,692	\$553,802	\$563,441	-0.3%	1.7%
Insurance	520	\$434,400	\$487,281	\$522,196	\$518,546	4.5%	-0.7%
Operational Supplies	611	\$574,903	\$491,226	-\$19,952	\$510,896	-2.9%	NA
Miscellaneous Objects	876 - 899	\$124,432	\$274,127	\$275,767	\$495,528	41.3%	79.7%
Certified Salaries	110	\$365,974	\$477,995	\$478,759	\$466,417	6.3%	-2.6%
Heating and Cooling for Buildings - Gas	622	\$323,486	\$385,588	\$479,591	\$463,749	9.4%	-3.3%
Equipment	730	\$141,776	\$173,072	\$193,177	\$430,404	32.0%	122.8%
Water and Sewage	411	\$302,020	\$316,787	\$331,046	\$360,085	4.5%	8.8%
Workers Compensation Insurance	225	\$241,672	\$288,500	\$316,221	\$304,759	6.0%	-3.6%
Pre-2008 Object Code - Temporary Salaries	130	\$458,312	\$251,253	\$218,278	\$227,773	-16.0%	4.3%
Other Employee Benefits	241 - 290	\$193,772	\$197,595	\$194,650	\$213,203	2.4%	9.5%
Heating and Cooling for Buildings - Electricity	621	\$105,224	\$125,274	\$119,034	\$122,139	3.8%	2.6%
Social Security Certified	212	\$72,198	\$64,615	\$91,709	\$120,758	13.7%	31.7%
Computer Hardware	741	\$573,520	\$117,114	\$14,148	\$118,930	-32.5%	740.6%
Other Supplies and Materials	615, 660 - 689	\$744,826	\$119,785	\$606,628	\$110,687	-37.9%	-81.8%
Other Technology Hardware	746	\$0	\$109,159	\$166,436	\$102,931	NA	-38.2%
Removal of Refuse and Garbage	412	\$58,755	\$68,169	\$77,140	\$92,612	12.0%	20.1%
Board of Education Services	318	\$127,673	\$169,789	\$97,661	\$69,969	-14.0%	-28.4%
Overtime Salaries	140	\$58,957	\$46,000	\$70,901	\$61,450	1.0%	-13.3%
Tires and Repairs	612	\$54,903	\$49,753	\$95,786	\$61,047	2.7%	-36.3%
Other Professional and Technical Services	319	\$60,332	\$88,429	\$62,132	\$57,399	-1.2%	-7.6%
Teacher Retirement Fund, After 7-1-95	216	\$28,434	\$40,268	\$61,330	\$49,592	14.9%	-19.1%
Data Processing Services	316	\$39,791	\$15,120	\$21,510	\$48,765	5.2%	126.7%
Travel	580	\$60,710	\$45,991	\$51,967	\$32,172	-14.7%	-38.1%
Rentals	440	\$27,975	\$25,158	\$27,029	\$30,779	2.4%	13.9%
Professional Development	748	\$15,774	\$16,216	\$7,038	\$28,377	15.8%	303.2%
Content	747	\$12,744	\$9,338	\$7,525	\$28,013	21.8%	272.3%
Student Transportation Services	510	\$9,247	\$6,755	\$8,190	\$26,299	29.9%	221.1%
Printing and Binding	550	\$18,574	\$13,987	\$6,288	\$25,727	8.5%	309.1%
Severance/Early Retirement Pay	213	\$19,501	\$36,286	\$12,105	\$21,708	2.7%	79.3%
Postage and Postage Machine Rental	532	\$29,340	\$24,350	\$16,438	\$19,750	-9.4%	20.2%
Dues and Fees	810	\$15,206	\$15,114	\$16,663	\$16,945	2.7%	1.7%
Bank Service Charges	871	\$8,023	\$17,752	\$13,648	\$16,899	20.5%	23.8%
Group Life Insurance	221	\$14,929	\$15,501	\$16,595	\$16,791	3.0%	1.2%
Advertising	540	\$6,672	\$5,561	\$10,001	\$11,829	15.4%	18.3%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$11,350	\$11,350	\$11,350	\$9,100	-5.4%	-19.8%
Staff Services	314	\$9,957	\$34,717	\$52,613	\$7,754	-6.1%	-85.3%
Telephone	531	\$14,537	\$12,165	\$9,022	\$6,460	-18.4%	-28.4%
Official Bond Premiums	525	\$1,775	\$1,705	\$1,625	\$3,854	21.4%	137.2%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Instruction Services	311	\$71	\$5,007	\$528	\$2,483	143.2%	370.5%
Periodicals	650	\$783	\$419	\$961	\$873	2.8%	-9.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,812	\$2,807	\$139	\$2	-82.9%	-98.3%
Overhead and Operational Total		\$22,535,758	\$22,178,363	\$22,879,746	\$23,195,172	0.7%	1.4%
Non Operational							
Redemption of Principal	831	\$3,840,000	\$4,609,406	\$4,387,279	\$8,173,110	20.8%	86.3%
Interest	832	\$1,526,977	\$1,764,848	\$1,485,729	\$1,902,822	5.7%	28.1%
Non - Certified Salaries	120	\$1,186,416	\$1,199,620	\$1,132,301	\$1,141,277	-1.0%	0.8%
Construction Services	450	\$1,671,971	\$1,807,229	\$563,904	\$963,136	-12.9%	70.8%
Operational Supplies	611	\$406,446	\$399,330	\$440,575	\$475,733	4.0%	8.0%
Repairs and Maintenance Services	430	\$53,439	\$56,242	\$27,338	\$431,567	68.6%	1478.7%
Other Professional and Technical Services	319	\$528,138	\$1,114,760	\$461,040	\$353,258	-9.6%	-23.4%
Certified Salaries	110	\$309,225	\$338,843	\$351,433	\$343,595	2.7%	-2.2%
Equipment	730	\$246,053	\$77,882	\$62,352	\$202,098	-4.8%	224.1%
Public Employees Retirement Fund	214	\$94,425	\$110,570	\$108,739	\$114,535	4.9%	5.3%
Group Health Insurance	222	\$130,422	\$139,723	\$120,202	\$112,697	-3.6%	-6.2%
Social Security Noncertified	211	\$85,118	\$85,606	\$81,313	\$83,566	-0.5%	2.8%
Miscellaneous Objects	876 - 899	\$44,586	\$55,073	\$30,061	\$42,542	-1.2%	41.5%
Teacher Retirement Fund, After 7-1-95	216	\$28,471	\$34,777	\$34,953	\$31,309	2.4%	-10.4%
Social Security Certified	212	\$28,584	\$32,998	\$31,796	\$27,731	-0.8%	-12.8%
Rentals	440	\$18,371	\$14,128	\$16,179	\$24,477	7.4%	51.3%
Other Employee Benefits	241 - 290	\$18,107	\$22,758	\$20,978	\$22,064	5.1%	5.2%
Overtime Salaries	140	\$15,172	\$8,918	\$29,946	\$15,208	0.1%	-49.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,328	\$2,295	\$2,298	\$1,715	-7.4%	-25.4%
Group Life Insurance	221	\$1,318	\$1,459	\$1,399	\$1,391	1.4%	-0.6%
Awards	875	\$8,025	\$3,685	\$1,536	\$500	-50.0%	-67.5%
Professional Development	748	\$0	\$0	\$0	\$380	NA	NA
Student Transportation Services	510	\$0	\$132	\$0	\$158	NA	NA
Content	747	\$0	\$17,950	\$116	\$0	NA	-100.0%
Travel	580	\$0	\$0	\$4	\$0	NA	-100.0%
Other Purchased Services	593	\$0	\$900	\$0	\$0	NA	NA
Contributions & Donations to Outside Organizations	570	\$0	\$2,417	\$0	\$0	NA	NA
Non Operational Total		\$10,243,590	\$11,901,547	\$9,391,470	\$14,464,869	9.0%	54.0%
Grand Total		\$92,326,112	\$91,378,328	\$87,738,394	\$92,955,610	0.2%	5.9%